

No. _____

**IN THE
SUPREME COURT OF THE UNITED STATES**

Frank W. Bibeau,

Petitioner,

vs.

Commissioner of Internal Revenue,

Respondent.

On Petition for Writ of Certiorari to the
United States Court of Appeals for the Eighth Circuit

APPLICATION FOR EXTENSION OF TIME
TO FILE PETITION FOR WRIT OF CERTIORARI TO THE UNITED STATES
COURT OF APPEALS FOR THE EIGHTH CIRCUIT

Frank Bibeau (MN #306460)
Counsel of Record for Petitioner
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To the Honorable Brett M. Kavanaugh, Associate Justice of the Supreme Court of the United States and Circuit Justice for the Eighth Circuit:

Petitioner Frank Warren Bibeau, by undersigned counsel, prays for a 30-day extension of time, to and including Friday, January 24, 2025, in which to file a petition for a writ of certiorari. In support of this request, counsel states as follows:

1. On September 26, 2024, the United States Court of Appeals for the Eighth Circuit affirmed the judgment of the U.S. Tax court in this case denying Mr. Bibeau's petition for en banc rehearing and petition for panel rehearing.
(Attachment A.)
2. Mr. Bibeau has ninety days from September 27, 2024, to file a petition for a writ of certiorari. *See* Sup. Ct. R. 13.3. The petition is, therefore, due on December 25, 2024. This application is being filed at least ten days before that date.
3. The jurisdiction of this Court is invoked under 28 U.S.C. § 1254(1).
4. Undersigned counsel believes an extension of time will be needed to adequately prepare Mr. Bibeau's petition for writ of certiorari. Undersigned counsel has been working diligently on other cases.
5. Additionally, counsel had urgent, important family matters requiring personal attention recently, and consequently I will need some extra time to complete my submission. This is my first request for an extension, and I did

request consent to this extension from the Department of Justice who stated that “[t]he government has no objection to your proposal [for 30-day extension], from Curtis E. Gannon, Deputy Solicitor General, U.S. Department of Justice.

* * *

WHEREFORE, Petitioner Frank Warren Bibeau respectfully requests that an order be entered extending his time in which to petition for certiorari by thirty days, to and including January 24, 2025.

Respectfully submitted,

/s/ Frank Bibeau
Frank Bibeau (MN #306460)
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CERTIFICATE OF SERVICE

I hereby certify that on December 4, 2024, I electronically filed the foregoing *APPLICATION FOR EXTENSION OF TIME TO FILE PETITION FOR WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE EIGHTH CIRCUIT* with the Clerk of the Supreme Court for the United States by using the electronic filing system for the Supreme Court of the United States and additionally, direct courtesy email to:

Curtis E. Gannon
Deputy Solicitor General
U.S. Department of Justice
Curtis.Gannon@usdoj.gov
(202) 514-1030

/s/ Frank Bibeau

Frank Bibeau